

Ainsdale Lunch and Leisure

Charity No. 1129183

Company No. 06846070

Trustees' Report and Unaudited Accounts

31 March 2023

Ainsdale Lunch and Leisure
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Ainsdale Lunch and Leisure Trustees Annual Report

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, herein present their Annual Report with the unaudited financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06846070

Charity No. 1129183

Principal Office

Ainsdale Methodist Church
Liverpool Road
Southport
PR8 3NQ

Registered Office

Ainsdale Methodist Church
Liverpool Road
Southport
Merseyside
PR8 3NQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

T.J. Durrance	
P.M. Evans	
D.M. Goulding	
G.M. Hemmings	Company Secretary
R.A. Hemmings	
K. Lowe	Chair of Trustees
K.G. Revill	
J.R. Shenton	
R.H. Taylor	

Company Secretary

G.M. Hemmings

Key Management Personnel

Ainsdale Lunch and Leisure

Trustees Annual Report

Ainsdale Lunch and Leisure Manager

Rebecca Gomersall (to beginning June)

Ainsdale Lunch and Leisure General

Manager

Helen Stanbury (end September onwards)

Accountants

Sefton Council for Voluntary Service

Burlington House

Crosby Road North

Waterloo

Liverpool

L22 0LG

Bankers

Royal Bank of Scotland

Trustee Savings Bank

Preston Fishergate (A) Branch

PO Box 373

1 Hardman Boulevard

Leeds

Manchester

M3 3AQ

LS14 9CG

OBJECTIVES AND ACTIVITIES

The Company's objects and principal activities are, for the public benefit, to provide for:

- (a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
- (b) the advancement of health;
- (c) the advancement of citizenship; and
- (d) such other similar purposes recognised by English Law as charitable as the charity shall determine from time to time.

The objects are to be achieved by, in particular but not so as to limit the generality of the foregoing, the establishment and running of a lunch and leisure club for the elderly and the vulnerable people of the Ainsdale neighbourhood of Southport and adjacent areas where practicable.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

This year saw Ainsdale Lunch & Leisure (ALL) celebrate its 40th Anniversary and a celebratory lunch was held where memories of ALL's origins and its hopes for the future were shared. Other events held during the year included a celebration of the late Queen's Platinum Jubilee and our Christmas Lunch with entertainment.

Staff:

This year has also seen a change in staff. In September we welcomed our new General Manager, Helen, who comes to us with many years experience in the charity sector.

Volunteers:

All Ainsdale Lunch and Leisure activities are supported by volunteers from the local community. We have not yet been able to restart provision of volunteering opportunities for those who have additional needs but hope to be able to do so in the near future.

Ainsdale Lunch and Leisure

Trustees Annual Report

Lunch Club:

The number of meals served are almost back to pre-Covid levels. In the last quarter of the report period the number of meals served rose to 2,170 compared to 1,617 in the same period last year. This includes 1,155 meals to delivered to members homes.

Positive comments about the meals out service have been received from both users and relatives. We are also grateful to our volunteer drivers who enable us to keep this vital service going.

Cafe:

The café reopened in the autumn and is available for drinks, cakes and light refreshments 3 days a week. Here also new work will be undertaken to improve the quality of drinks service and review the snacks and cakes on offer.

Leisure Activities:

Like the meals service, we are starting to see an increase in the number of activities and in some cases, an increase in attendance. Our activities and how they operate are always subject to review.

Activities offered were: Art, Gentle Gym, Needlework, Tai-Chi, Music-for-all, Guitar, Games Afternoon (including Indoor Bowling and Table Tennis), Ukulele, Fit-for-life, Singing for All, Gardening. Some are volunteer led (e.g. Singing for All, Music for All, Ukelele, Games Afternoon) and we are therefore reliant upon good will for these activities to continue. Some groups run without a specific instructor e.g. Needlework, Bowling, Table Tennis and Gardening.

Charity Shop:

The shop provides important revenue to support the work of the charity although it is limited due to its small size and single access point. The shop has continued to open 3 days per week, 10.00am until 2.30 pm. Sales through items listed online on eBay provide a valuable income and are not reliant on opening times.

Garden:

The Garden developed at the rear of the premises in conjunction with Ainsdale Methodist Church has continued to be maintained by a loyal group of volunteers. It has been well used as a meeting place in fine weather and there is plenty of seating for quiet moments. Fruit and vegetables are grown and used in the ALL kitchen.

Networking:

We continue to network with a variety of local organisations covering the health and social care sector. This enables us to exchange information and on occasions leads to partnership working. Once again this year we helped co-ordinate a health information exhibition alongside flu vaccinations provided by the local medical centre. Over 2000 people attended in total.

Data Protection:

We continue to update Data Protection and Privacy Policies in line with the GDPR Legislation. We have reviewed information held and obtained permission from all our members regarding their personal data.

Fundraising & Donations:

We would like to express our gratitude to all our supporters, volunteers and donors particularly in these difficult times. Sefton MBC continues to support our running costs and we extend our thanks to them. We are grateful to P H Holt and Dulverton Trust for their financial support.

Ainsdale Lunch and Leisure

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We were also supported during the year by Living Well Sefton, Sefton CVS Community Resilience Fund. Other individuals/organisations have given donations and we value their commitment to Ainsdale Lunch and Leisure.

A list of donors is available but will exclude any donors who wish to remain anonymous.

FINANCIAL REVIEW

The charity's total income was £96,590 (2022: £119,186) and the total expenditure was £109,039 (2022: £117,410). Free reserves, calculated as unrestricted funds less the net book value of fixed assets at 31st March 2023, were £50,961, a drop of £12,922 for the period. Our reserves have dropped as a result of increased costs due to high national inflation and the difficulty in obtaining grant funding post Covid.

The principal source of funds was receipts from users of the Meals Service as well as grant funding and donations.

Reserves Policy:

The Board of Trustees has examined the charity's requirements for reserves in light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended.

Reserves are held to cover the costs incurred should the organisation cease to function.

PLANS FOR FUTURE PERIODS

We plan, within any relevant government guidelines, to continue providing services that meet the needs, post COVID, of the local community. This will be a mix of existing activities and new ones. The General Manager and Trustees will review service provision regularly consulting with staff, volunteers and users as appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 50 Stakeholder Members. Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up.

Appointment of Board of Trustees:

As set out in the Articles of Association not less than 51% of Trustees must be nominated by or approved for nomination by Ainsdale Methodist Church and Southport Methodist Circuit with a lesser proportion being elected by Stakeholder Members of the charitable company attending the Annual General Meeting. The longest serving one third of Trustees retires each year and are able to offer themselves for re-election. Trustees may co-opt new trustees provided they do not exceed the maximum agreed by Stakeholder Members, and the co-opted trustee must retire at the next Annual General Meeting, and they must not be taken into account in determining the Trustees who are to retire by rotation.

Trustee Induction and Training:

New Trustees meet the Chair of the Board and Manager, are informed of the obligations of Trustees, and are given relevant information when they start.

Ainsdale Lunch and Leisure

Trustees Annual Report

Organisation:

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Ainsdale Methodist Church and Ainsdale Lunch and Leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The General Manager of Ainsdale Lunch and Leisure is appointed by the Trustees to manage the Strategy and Marketing, in particular, fundraising of the charity and to oversee and support staff and volunteers working and development. The Office Manager is responsible for the day to day operations of the charity.

To facilitate effective operations the General Manager has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety of clients, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Policies:

The Trustees take their governance of the charity very seriously. To aid transparency and accountability we have the following policies in place:

Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding, Bring Your Own Device.

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Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding, Bring Your Own Device.

**Ainsdale Lunch and Leisure
Trustees Annual Report**

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for the charitable company for that period. In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G.M. Hemmings
Company Secretary
25 October 2023



K. Lowe
Chair of Trustees
25 October 2023

**Ainsdale Lunch and Leisure
Independent Examiners Report**

Independent Examiner's Report to the trustees of Ainsdale Lunch and Leisure

I report to the charity trustees on my examination of the financial statements of Ainsdale Lunch and Leisure for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Helen J Guest
ACMA, CGMA
482 Liverpool Road
Ainsdale
Southport
PR8 3BB

25 September 2023

Ainsdale Lunch and Leisure
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted	Restricted	Total funds	Total funds
		funds	funds	2023	2022
	Notes	2023	2023	2023	2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	4	8,134	13,150	21,284	72,467
Charitable activities	5	74,378	-	74,378	46,695
Other trading activities	6	-	-	-	2
Investments	7	928	-	928	22
Total		83,440	13,150	96,590	119,186
Expenditure on:					
Charitable activities	8	22,822	6,495	29,317	25,290
Other	9	73,886	5,850	79,736	92,120
Total		96,708	12,345	109,053	117,410
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(13,268)	805	(12,463)	1,776
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(13,268)	805	(12,463)	1,776
Other gains and losses					
Net movement in funds		(13,268)	805	(12,463)	1,776
Reconciliation of funds:					
Total funds brought forward		64,754	2,041	66,795	65,019
Total funds carried forward		51,486	2,846	54,332	66,795

Ainsdale Lunch and Leisure
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	95,662	119,164
Interest and investment income	928	22
Gross income for the year	<u>96,590</u>	<u>119,186</u>
Expenditure	108,777	117,060
Depreciation and charges for impairment of fixed assets	276	350
Total expenditure for the year	<u>109,053</u>	<u>117,410</u>
Net (expenditure)/income before tax for the year	(12,463)	1,776
Net (expenditure)/income for the year	<u><u>(12,463)</u></u>	<u><u>1,776</u></u>

Ainsdale Lunch and Leisure**Balance Sheet**at **31 March 2023**

Company No.	06846070	Notes	2023	2022
			£	£
Fixed assets				
Tangible assets		12	525	801
			<u>525</u>	<u>801</u>
Current assets				
Cash at bank and in hand			54,719	67,524
			<u>54,719</u>	<u>67,524</u>
Creditors: Amount falling due within one year		13	(912)	(1,530)
Net current assets			<u>53,807</u>	<u>65,994</u>
Total assets less current liabilities			<u>54,332</u>	<u>66,795</u>
Net assets excluding pension asset or liability			<u>54,332</u>	<u>66,795</u>
Total net assets			<u><u>54,332</u></u>	<u><u>66,795</u></u>
The funds of the charity				
Restricted funds				
Restricted income funds		14	2,846	2,041
			<u>2,846</u>	<u>2,041</u>
Unrestricted funds				
General funds		14	50,948	63,954
Designated funds			538	800
			<u>51,486</u>	<u>64,754</u>
Reserves		14		
Total funds			<u><u>54,332</u></u>	<u><u>66,795</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 October 2023

And signed on its behalf by:



G.M. Hemmings
Director
25 October 2023



K. Lowe
Director
25 October 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Ainsdale Lunch and Leisure

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Ainsdale Lunch and Leisure

Notes to the Accounts

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings	25% Straight line
Equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	34,409	38,058	72,467
Charitable activities	46,695	-	46,695
Other trading activities	2	-	2
Investments	22	-	22
Total	<u>81,128</u>	<u>38,058</u>	<u>119,186</u>
Expenditure on:			
Charitable activities	25,290	-	25,290
Other	48,056	44,064	92,120
Total	<u>73,346</u>	<u>44,064</u>	<u>117,410</u>
Net income	<u>7,782</u>	<u>(6,006)</u>	<u>1,776</u>
Net income before other gains/(losses)	7,782	(6,006)	1,776
Other gains and losses:			
Net movement in funds	<u>7,782</u>	<u>(6,006)</u>	<u>1,776</u>
Reconciliation of funds:			
Total funds brought forward	56,972	8,047	65,019
Total funds carried forward	<u><u>64,754</u></u>	<u><u>2,041</u></u>	<u><u>66,795</u></u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grants	895	13,150	14,045	62,203
HMRC Job Retention Scheme	-	-	-	4,028
Donations	7,239	-	7,239	6,236
	<u>8,134</u>	<u>13,150</u>	<u>21,284</u>	<u>72,467</u>

5 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
Charity Shop	5,972	5,972	1,495
Lunch Club	49,252	49,252	37,238
Social Activity	16,741	16,741	7,872
Membership Fees	2,413	2,413	90
	<u>74,378</u>	<u>74,378</u>	<u>46,695</u>

Ainsdale Lunch and Leisure
Notes to the Accounts

6 Income from other trading activities

	Total 2023	Total 2022
	£	£
Sale of Cards and Books	-	2
	<u>-</u>	<u>2</u>

7 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest Receivable	928	928	22
	<u>928</u>	<u>928</u>	<u>22</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charity Shop	3,000	-	3,000	22,510
Lunch Club	14,037	6,495	20,532	2,780
Social Activity	5,785	-	5,785	-
<i>Governance costs</i>				
	<u>22,822</u>	<u>6,495</u>	<u>29,317</u>	<u>25,290</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Employee costs	46,397	5,350	51,747	56,827
Motor and travel costs	2,033	-	2,033	1,433
Premises costs	17,606	-	17,606	26,310
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	276	-	276	350
General administrative costs	6,444	500	6,944	6,030
Legal and professional costs	1,130	-	1,130	1,170
	<u>73,886</u>	<u>5,850</u>	<u>79,736</u>	<u>92,120</u>

10 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	276	350

Ainsdale Lunch and Leisure

Notes to the Accounts

11 Staff costs

	2023	2022
Salaries and wages	46,174	53,633
Pension costs	2,437	1,047
	<u>48,611</u>	<u>54,680</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	Fixtures & Fittings	Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	7,594	1,945	9,539
At 31 March 2023	<u>7,594</u>	<u>1,945</u>	<u>9,539</u>
Depreciation and impairment			
At 1 April 2022	7,467	1,271	8,738
Depreciation charge for the year	125	151	276
At 31 March 2023	<u>7,592</u>	<u>1,422</u>	<u>9,014</u>
Net book values			
At 31 March 2023	<u>2</u>	<u>523</u>	<u>525</u>
At 31 March 2022	<u>127</u>	<u>674</u>	<u>801</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	558
Other taxes and social security	-	492
Accruals	912	480
	<u>912</u>	<u>1,530</u>

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Notes to the Accounts

14 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Sefton MBC Capital Grant	2,041	-	-	-	2,041
Sefton MBC	-	5,350	(5,350)	-	-
Sefton CVS - Platinum Jubilee	-	500	(500)	-	-
Groundwork	-	500	(500)	-	-
Sefton CVS - Community Resilience	-	1,671	(866)	-	805
Co-Op Community Fund	-	5,129	(5,129)	-	-
<i>Total</i>	<u>2,041</u>	<u>13,150</u>	<u>(12,345)</u>	<u>-</u>	<u>2,846</u>
Unrestricted funds:					
General funds					
	63,954	83,440	(96,708)	262	50,948
Designated funds:					
Fixed Asset Fund	800	-	-	(262)	538
<i>Total</i>	<u>800</u>	<u>-</u>	<u>-</u>	<u>(262)</u>	<u>538</u>
Total funds	<u><u>66,795</u></u>	<u><u>96,590</u></u>	<u><u>(109,053)</u></u>	<u><u>-</u></u>	<u><u>54,332</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Sefton MBC Capital Grant grant issued to support capital items when needed

Sefton MBC grant to support general running costs

Sefton CVS - Platinum Jubilee grant to fund celebration for Her Majesty's jubilee

Groundwork grant to improve front of premises

Sefton CVS - Community grant to support weekly activities

Resilience

Co-Op Community Fund grant to support home delivery service

Designated funds:

Fixed Asset Fund represents the ring fencing of assets which are not available as part of the general liquid assets of the charity.

Ainsdale Lunch and Leisure

Notes to the Accounts

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	525	525
Net current assets	53,807	-	53,807
	<u>53,807</u>	<u>525</u>	<u>54,332</u>

16 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	67,524	(12,805)	54,719
	<u>67,524</u>	<u>(12,805)</u>	<u>54,719</u>
Net debt	<u>67,524</u>	<u>(12,805)</u>	<u>54,719</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>2,437</u>	<u>1,047</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.